2008

TAXABLE YEAR Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts

CALIFORNIA FORM

3805V

Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL go to Part II.	Attach to your California tax return.	SSN or ITIN
Part I Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year NOL, go to Part II. Section A — California Residents Only (Nonresidents go to Section B.) Adjusted gross income from 2008 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on line 3. 1 00. 1 lennized deductions or standard deduction from 2008 Form 540, line 18. 2 (Name(s) as shown on return	
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Section B — Nonresidents and Part-Year Residents Only — Computation of Current Year California NOL Enter total amounts Enter amounts Enter amounts Enter amounts Total as if you were a

CA resident for earned or received from CA sources earned or received during the portion earned or received from CA sources Combine columns C and D. entire vear. if you were a of the year you were during the portion nonresident for the a CA resident. of the year you were a **nonresident**. 1 Adjusted gross income. See instructions 2 Itemized deductions or standard deduction. 3 a Combine line 1 and line 2. If negative, use brackets. If positive, enter -0- here and on line 27. Complete Part II and Part III if you have a carryover from prior years 3a **b** 2008 designated disaster loss included in line 3a. Enter as a positive number 3b Combine line 3a and line 3b. If negative. use brackets and continue to line 4..... 3c Enter amounts on line 4 through line 26 as if they were all **positive** numbers. 4 Nonbusiness capital losses 4 5 Nonbusiness capital gains..... If line 4 is more than line 5, enter the difference; otherwise, enter -0-..... 6 7 If line 4 is less than line 5, enter the Nonbusiness deductions 8 8 Nonbusiness income other than capital gains . . 9 10 11 If line 8 is more than line 10, enter the difference: otherwise, enter -0-..... 11 12 If line 8 is less than line 10, enter the difference; otherwise, enter -0-..... 12 16 If line 13 is more than line 15, enter the **18** Enter the loss, if any, from line 4 of Schedule D (540NR) worksheet for nonresidents and part-year residents. If you do not have a loss on that line (and do not have an R&TC Section 18152.5 exclusion), skip line 18 through line 23 and enter on line 24 the 19 R&TC Section 18152.5 exclusion. Enter as a 20 Subtract line 19 from line 18. If zero or less. **21** Enter the loss, if any, from line 5 of Schedule D (540NR) worksheet for nonresidents and part-year residents. Enter as a positive 22 If line 20 is more than line 21, enter the difference; otherwise, enter -0- 22 _ 23 If line 21 is more than line 20, enter the difference; otherwise, enter -0- 23 Subtract line 22 from line 17. If zero or less, 25 NOL and disaster loss carryovers from prior Add lines 11, 19, 23, 24, and 25 26 27 2008 NOL carryover. Combine line 3c and line 26. If more than zero, enter -0-..... 27

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